



September 2009

# SCHOOL FINANCE UPDATE

*A Monthly Newsletter Published by the School Finance Division*

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This newsletter is emailed to school districts, county superintendents, county treasurers, and auditors each month. The newsletter is intended to reach all district staff involved in budgeting, accounting, enrollment, special education funding, and federal programs. Please forward it to all interested parties. Got suggestions for items to include here? We'd love to hear from you!

## Quarterly Reporting for ARRA Funds

In mid-September, the Office of Public Instruction (OPI) will open a web-based program to help school districts and special education cooperatives report information required by the Section 1512 of the American Recovery and Reinvestment Act (ARRA). The first reporting period covers February 17, 2009 through September 30, 2009. The first report is due to OPI by September 30, 2009.

The system is password protected and uses the same User ID and password as currently used for Pupil Transportation reporting. Staff that use the OPI Pupil Transportation system already have user names and passwords. OPI will shortly be notifying new users of their user IDs and passwords.

School districts and/or special education cooperatives are required to report information related to the following ARRA funding sources:

- State Fiscal Stabilization Funds supporting FY2010 General Fund Direct State Aid payments (GF SFSF)
- ARRA Title I, Part A – Improving Basic Programs
- ARRA Title I, School Improvement
- ARRA IDEA, Part B – Special Education
- ARRA IDEA, Preschool – Special Education
- ARRA Title II, Part D - Education Technology
- ARRA McKinney-Vento Education for Homeless Youth

In addition, a portion of FY 2010 special education allowable cost payments are funded with state general funds through HB 645. For this portion, the Governor's Office requires school districts to report the number of jobs created and/or retained.

It is crucial that school districts and special education cooperatives complete their reports in a timely manner. OPI must compile and submit the information to [FederalReporting.gov](http://FederalReporting.gov) by October 10, 2009.

In order to receive FY 2010 GF SFSF payments, school districts must request reimbursement for expenditures made during the reporting period. The expenditures must be recorded in the school district's accounting system using expenditure program code 780. For requests made during the first reporting period, OPI will pay the reimbursement in the General Fund Direct State Aid (DSA) payment on October 23, 2009. SFSF funds included in the payment must be coded to revenue source code 7800, and OPI will provide district specific accounting guidance to assist with this entry. OPI recommends school districts spend their GF SFSF monies as soon as possible.

OPI will extract expenditures of ARRA Title I-A, ARRA Title I-School Improvement, ARRA IDEA-B, ARRA IDEA-Preschool, and ARRA Title II-D funds from the E-Grants system.

OPI will notify districts when the ARRA web-based program is open and we thank you in advance for your attention regarding these quarterly reporting requirements.

**OPI Contacts:** Adam Anfinson, (406) 444-4524 or [aanfinson@mt.gov](mailto:aanfinson@mt.gov)  
Denise Ulberg, (406) 444-1960 or [dulberg@mt.gov](mailto:dulberg@mt.gov)

### **Fall 2009 Enrollment Counts – AIM Data Used to Populate MAEFAIRS**

MAEFAIRS will be open soon for Fall Enrollment reporting. The official count date is Monday, October 5, 2009. If October 5 is not a school day for your district, use the next school day for your enrollment counts. Enrollment reports must be submitted to the MAEFAIRS system no later than October 16, 2009. Send a copy of the submitted report to your county superintendent.

AIM data will be used to provide students counts to the MAEFAIRS system. We encourage AIM specialists to have all AIM data entered and verified for import into the MAEFAIRS system. AIM specialists and MAEFAIRS registered users should work closely to ensure accurate and verifiable data is submitted to OPI by the October 16, 2009 due date.

**OPI Contacts:** MAEFAIRS - Nica Merala, (406) 444-4401 or [nmerala@mt.gov](mailto:nmerala@mt.gov)  
AIM - Sara Loewen, (406) 444-3494 or [sloewen@mt.gov](mailto:sloewen@mt.gov)

### **Montana Youth Challenge (MYC) Students**

Senate Bill 216 allows a school district to claim one-half time enrollment under certain conditions for youth who are residents of the district and who attend the Montana Youth Challenge (MYC) program. Beginning with the October 2009 fall enrollment count, school districts may include a student attending the MYC program in its ANB enrollment count if:

- The school district has entered into an interlocal cooperative agreement with the MYC program; and
- The interlocal agreement complies with Title 7, chapter 11, part 1 of Montana Code Annotated (MCA); and
- The student is enrolled in a public school in the student's district of residence; and
- The credits taken at the MYC program are approved by the resident school district; and
- The credits meet the resident district's requirement for graduation at a school in the district; and
- The credits are taught by an instructor who has a current and appropriate Montana high school certification; and
- The credits are reported by the MYC program to the student's resident school district.

For more information, see 20-9-707, MCA and 20-9-311(12), MCA.

**OPI Contact:** Nica Merala, (406) 444-4401 or [nmerala@mt.gov](mailto:nmerala@mt.gov)

**HB645 Deferred  
Maintenance &  
Energy Efficiency  
Improvement  
Grants**

The Montana Department of Commerce (DOC) is responsible for the administration and distribution of funds appropriated in HB645 for Deferred Maintenance and Energy Efficiency Improvements. A spreadsheet showing the entitlement for each school district and special education cooperative is located at this link:

<http://commerce.mt.gov/QuickStart/includes/FINALQualEdDeferredMainPayments.pdf>

Information about how to obtain the funds is explained on the DOC's website at

<http://commerce.mt.gov/QuickStart/>

**Contact: Kali Wicks, Department of Commerce, (406) 841-2874 or [Kwicks@mt.gov](mailto:Kwicks@mt.gov)**

**FY2008-09  
Grant Projects -  
Important  
September  
Deadlines**

September 25 is the last day to submit an initial cash request in E-Grants for projects that end September 30. Final expenditure reports are due no later than November 10.

The following FY2008-09 grants end September 30:

**E-Grant Projects**

ESEA/NCLB Consolidated

Title I A – Basic

Title I A – Schoolwide

Title II A – Improving Teacher Quality

Title II D – Education Technology

Title III A – English Language Acquisition

Title IV A – Safe & Drug-Free Schools

Title VI B – Rural and Low-Income Schools (RLIS)

**Non E-Grant Projects**

Title II B – Math/Science Partnerships

Improvement 1003 (g)

Reading First

Even Start

Neglected & Delinquent

McKinney-Vento Education for Homeless Youth

OPI federal grant accountants are available for questions:

Jurenne Fuchs, (406) 444-2560 or [jfuchs@mt.gov](mailto:jfuchs@mt.gov)

Sunni Hitchcock, (406) 444-3408, or [sunni@mt.gov](mailto:sunni@mt.gov)

Charlotte McMillin, (406) 444-4403, or [cmcmillin@mt.gov](mailto:cmcmillin@mt.gov)

**OPI Contact: Julia Dilly, (406) 444-4523 or [jdilly@mt.gov](mailto:jdilly@mt.gov)**

**TR-4 Individual  
Transportation  
Contracts**

By October 1, the county superintendent must log in to the Transportation program and electronically acknowledge receipt of FY2009-10 TR-4 Individual Transportation contracts received from the school districts. The county superintendent must also authorize contracts for which the county transportation committee has approved increased payment due to isolation.

**OPI Contact: Maxine Mougeot, (406) 444-3096 or [mmougeot@mt.gov](mailto:mmougeot@mt.gov)**

**Application  
Period for  
QZABs  
Extended to  
November 1**

On June 12, 2009, OPI posted an application for Qualified Zone Academy Bonds (QZAB) authority. There were no applications submitted by the original August 1 deadline. The deadline for applications has been extended to November 1, 2009. The new application is posted on the OPI website at

<http://www.opi.mt.gov/pdf/SchoolFinance/ARRA/QZABNotifyApp.pdf>

**OPI Contact: Adam Anfinson, (406) 444-4524 or [aanfinson@mt.gov](mailto:aanfinson@mt.gov)**

## Contract Soon for FY2008-09 Audits

If you haven't already done so, please contact your auditor soon to arrange an audit of FY2008-09. School districts that spent more than \$500,000 of Federal assistance last year, including USDA commodities, must submit an "A-133" (aka "Federal") audit report for FY2008-09 to OPI by March 31, 2010.

Districts that spent less than \$500,000 of Federal assistance and had \$500,000 or more of total revenues in all funds combined must have a "regular" audit and submit a report to OPI within one year of the close of the fiscal year (i.e., FY2008-09 audits are due to OPI by June 30, 2010).

Very small districts with less than \$500,000 of total revenues in all funds combined must have an audit "review" every four years upon OPI request.

**OPI Contact: Rebecca Phillips, (406) 444-0783 or [rphillips2@mt.gov](mailto:rphillips2@mt.gov)**

## When are OPI Payments Made?

Information about all OPI payments are posted at <http://www.opi.mt.gov/payments/index.html>

- Approved grant payments are paid on the 10th of each month.
- School Food Program payments are made by the 25th of each month.
- Direct State Aid payments are made between the 19th and the 25th, based on a set schedule.
- Guaranteed Tax Base Aid payments are made in November and May.
- Transportation Reimbursements are made in March and June.

**OPI Contact: Kathleen Wanner, (406) 444-9852 or [kwanner@mt.gov](mailto:kwanner@mt.gov)**

## Handy Tools for Clerks - Excel Spreadsheets

OPI has some spreadsheets available to help clerks perform common duties. Spreadsheets are posted on the School Finance - Accounting web page at <http://www.opi.state.mt.us/schoolfinance/Acct.html>

Spreadsheets include:

- Fund 15 Recap - Reconciling Cash in the Miscellaneous Programs Fund
- Reconciling Cash to the County Treasurer
- Student Activity Fund Recap

**OPI Contact: Adam Anfinson, (406) 444-4524 or [aanfinson@mt.gov](mailto:aanfinson@mt.gov)**

## Verification Packets of School Lunch Applications

School lunch applications require annual verification. The OPI School Nutrition Programs recently sent an instruction packet to your district. The packet includes information that will help you verify the income of a select group of applications starting October 1st.

To make the process easier, work now to organize meal applications into four groups of eligibility approval: 1) direct certified, 2) eligible for free based on income case number, 3) eligible for reduced price, and 4) denied. You can reduce the number of applications to verify by directly certifying families receiving SNAP (food stamps).

Verification of income on select applications must be completed by November 15, 2009. Please be diligent with follow-up by documenting contact with the family and doing your best to achieve a 100% response rate.

**OPI Contact: Teresa Motlas, (406) 444-2501 or [tmotlas@mt.gov](mailto:tmotlas@mt.gov)**

## Useful Links

State Entitlement Payments to Schools:

<http://www.opi.mt.gov/PUB/School%20Finance/Payments/>

School Accounting: <http://www.opi.mt.gov/SchoolFinance/Acct.html>

Forms and Publications: <http://www.opi.mt.gov/SchoolFinance/Forms.html>

Pupil Transportation: <http://www.opi.mt.gov/PupilTransport/index.html>

Enrollment and ANB: <http://www.opi.mt.gov/SchoolFinance/Enrollment.html>

Tuition: <http://www.opi.mt.gov/SchoolFinance/Forms.html>

Audit Information: <http://www.opi.mt.gov/SchoolFinance/Audit.html>

School Finance Calendar: <http://www.opi.mt.gov/calendar/calendar.php?calendar=2>

Summary of OPI Activities: <http://opi.mt.gov/OPISummary/>

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## School Days!



From your friends in the  
School Finance Division ☺